

EXECUTIVE VETOES FILED WITH
THE SECRETARY OF STATE
AFTER ADJOURNMENT OF
THE FIRST CALLED SES-
SION OF THE THIR-
TIETH LEGIS-
LATURE.

(It is through the kindness and courtesy of Hon. L. T. Dashiell, Secretary of State, that official copies of these documents have been obtained and they are here inserted to make a public record of same and to complete the history of bills.)

Executive Office,
State of Texas.

Austin, May 25, 1907.

To the Secretary of State:

House bill No. 8, entitled "An Act to amend Section 8 of Chapter 130 of the Acts of the Regular Session of the Twenty-ninth Legislature of the State of Texas, approved April 17, 1905, entitled 'An Act to provide a method for the assessment and collection of taxes on real properties omitted from the tax rolls for the year or years since the year 1884, and a method for reassessing and collecting the tax on real properties on which former assessments are found to be invalid, or which have been declared invalid by any district court for any reason in any suit to enforce the collection of taxes on said properties. To validate certain described assessments made under various methods, and to promote generally the collection of all delinquent taxes,'" is disapproved and herewith transmitted for file in your office.

Many counties have proceeded under the Acts of the Regular Session of the Twenty-ninth Legislature sought to be amended by this bill and have incurred costs and expenses in the preparation for the collection of delinquent taxes and in compiling data upon which to secure the collection of delinquent taxes for the period covered by the former law, and as this bill would exempt all delinquent property except for taxes recorded within ten years next preceding the making of the delinquent tax record provided for, it is clear that great and unnecessary loss to the revenues of the counties and the State would be sustained if this bill was permitted to become a law. No fair opportunity has been given tax officials to make collection of delinquent taxes under

the Act of the Twenty-ninth Legislature, and until such opportunity is given, I do not believe it would be either a wise policy or just to the counties and to the State to cancel the said delinquent taxes due, and again this act provides that delinquents shall only be liable "for taxes recorded within ten years next preceding the making of such delinquent tax record." There is no time fixed for making the delinquent tax record and interminable confusion would arise as the several counties would make the delinquent tax records at different times, and it is possible for all delinquent taxes to be lost in those counties that made up no delinquent tax records. No doubt it would be wise to cancel all delinquent taxes against property subject to taxation that can not be recovered under existing laws back of a given period, but a date should be fixed by law universal in its application and uniform as applied to all property in this State without reference to the time of the preparation of the delinquent tax records of the respective counties.

T. M. CAMPBELL,
Governor.